

By: Morrison

H.B. No. 2690

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the allocation of certain state hotel occupancy tax  
3 revenue.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 33.604(b), Natural Resources Code, is  
6 amended to read as follows:

7 (b) The account consists of:

8 (1) all money appropriated for the purposes of this  
9 subchapter;

10 (2) grants to this state from the United States for the  
11 purposes of this subchapter;

12 (3) all money received by this state from the sale of  
13 dredged material; ~~and~~

14 (4) penalties or costs collected under Section 61.0184  
15 or 63.1814; and

16 (5) money transferred to the account under Section  
17 156.252, Tax Code.

18 SECTION 2. Subchapter F, Chapter 156, Tax Code, is amended  
19 by adding Section 156.252 to read as follows:

20 Sec. 156.252. ALLOCATION OF CERTAIN REVENUE TO BENEFIT  
21 COASTAL COUNTIES. (a) In this section, "coastal county" means any  
22 county adjacent to:

23 (1) the Gulf of Mexico; or

24 (2) Corpus Christi Bay.

1        (b) Beginning in 2020, the comptroller shall, not later than  
2 September 30 of each year:

3            (1) compute the amount of revenue derived from the  
4 collection of taxes imposed under this chapter at a rate of two  
5 percent and received from hotels located in coastal counties during  
6 the preceding state fiscal year; and

7            (2) transfer that amount to the coastal erosion  
8 response account created under Section 33.604, Natural Resources  
9 Code.

10        (c) Revenue transferred under this section may be  
11 appropriated only to the General Land Office for a purpose  
12 consistent with Subchapter F, Chapter 33, Natural Resources Code,  
13 that benefits a coastal county.

14        SECTION 3. This Act takes effect September 1, 2017.